

Quarterly Summary of State and Local Tax Revenue



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Taxes collected by State and local governments in the United States totaled \$203.0 billion during the 12 months ended with June 1979. This was an increase in total taxes of \$10.7 billion, or 5.6 percent, in comparison with the year ending with June 1978. State taxes rose \$11.5 billion (10.2 percent) in this period and locally imposed taxes dropped \$0.8 billion (-1.0 percent). The following table is a summary by type of tax.

During the second quarter of calendar 1979 collections of State and local taxes amounted to \$52.2 billion. As compared with the corresponding quarter of 1978, this is a rise of \$0.9 billion, or 1.8 percent. Table 1 shows amounts for the current quarter and prior quarters since 1974.

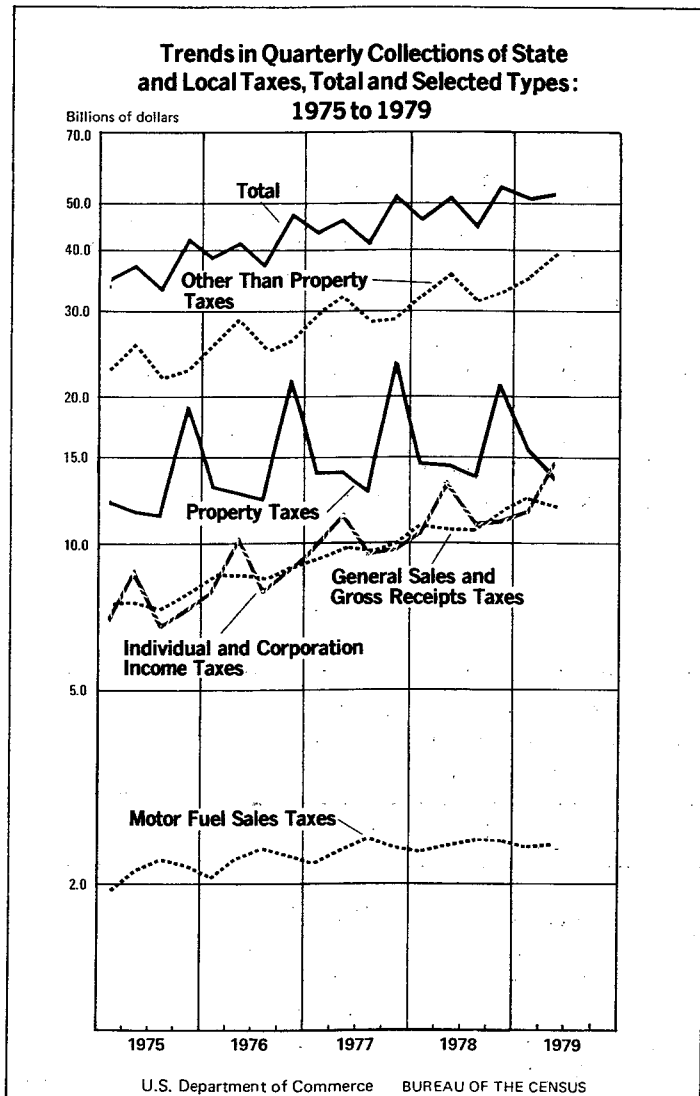
Trends and seasonal variations in State and local tax revenue may be influenced by numerous factors, including changes

Type of tax	Amount (in millions of dollars) 12 months ended with June		Percent change
	1979	1978	
Total.....	202,987	192,285	5.6
Property.....	63,859	66,006	-3.3
Other than property.....	139,128	126,279	10.2
General sales and gross receipts.....	46,807	41,458	12.9
Motor fuel.....	9,955	9,544	4.3
Tobacco product sales.....	3,776	3,770	0.2
Alcoholic beverage sales.....	2,548	2,394	6.4
Individual income.....	36,563	33,211	10.1
Corporation net income.....	12,006	10,711	12.1
Motor vehicle and operators' licenses.....	5,481	5,149	6.4
All other.....	21,992	20,042	9.7

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in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections (e.g., the adoption or revision of withholding or installment provisions). Such factors are likely to deserve special attention in the interpretation of significant changes in individual State collections for particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.



¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1978 and State Government Finances in 1977. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1976-77.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in the reports cited in footnote 1. A major portion of the residual heading "All other taxes," includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing

respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 1. The remaining 3 percent (making up 10 percent of the local government total, and representing about one-fifth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records.

Data are subject to possible inaccuracies in classification, response and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1975, as shown in table 1, are estimated based upon information from a revised stratified sample panel, effective

in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 80 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

QUARTERLY TAX REPORT

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
Second Quarter of 1979 and Prior Periods
(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Individual income	Corporation net income ¹	Motor vehicle and operators' licenses	All other
QUARTERS												
1979:												
2d quarter.....	52,163	35,667	16,496	13,088	11,950	2,475	994	676	10,105	4,378	1,539	6,958
1st quarter.....	51,112	31,639	19,473	15,422	12,438	2,395	892	624	8,621	3,302	1,850	5,568
1978:												
4th quarter.....	53,877	28,799	25,078	21,374	11,526	2,511	942	634	9,089	2,146	1,026	4,629
3d quarter.....	45,835	28,353	17,482	13,975	10,893	2,574	948	614	8,748	2,180	1,066	4,837
2d quarter.....	51,257	33,313	17,944	14,776	10,896	2,418	991	630	9,798	3,837	1,513	6,398
1st quarter.....	47,347	28,767	18,580	14,869	10,984	2,277	899	586	7,870	2,987	1,754	5,121
1977:												
4th quarter.....	52,512	25,640	26,872	23,674	9,925	2,404	925	601	7,893	1,923	930	4,237
3d quarter.....	41,169	25,246	15,923	12,687	9,653	2,445	955	577	7,650	1,964	952	4,286
2d quarter.....	45,907	29,190	16,717	13,955	9,657	2,341	945	595	8,022	3,272	1,404	5,716
1st quarter.....	43,184	26,035	17,149	13,848	9,505	2,175	859	536	7,287	2,550	1,675	4,749
1976:												
4th quarter.....	47,674	22,962	24,712	21,762	8,803	2,276	883	576	7,161	1,602	838	3,773
3d quarter.....	37,212	22,046	15,166	12,263	8,426	2,373	928	541	6,319	1,597	946	3,819
2d quarter.....	41,587	26,498	15,089	12,672	8,547	2,265	926	576	7,309	2,769	1,246	5,277
1st quarter.....	38,671	22,968	15,703	12,887	8,517	2,052	860	542	5,962	2,057	1,722	4,072
1975:												
4th quarter.....	42,088	20,146	21,942	19,435	7,808	2,167	886	548	5,915	1,293	754	3,282
3d quarter.....	33,131	19,288	13,843	11,338	7,272	2,226	913	521	5,529	1,173	874	3,285
2d quarter.....	37,050	23,096	13,954	11,504	7,529	2,101	890	565	6,187	2,508	1,062	4,704
1st quarter.....	34,726	20,334	14,392	12,013	7,424	1,950	785	521	5,144	1,774	1,579	3,536
1974:												
4th quarter.....	38,508	18,547	19,961	17,585	7,206	2,118	842	518	5,328	1,268	709	2,934
3d quarter.....	31,091	18,068	13,023	10,690	6,916	2,148	838	491	5,044	1,209	817	2,938
2d quarter.....	34,286	21,464	12,822	10,572	7,127	2,061	874	554	5,375	2,167	1,050	4,506
1st quarter.....	31,453	19,283	12,170	10,496	6,712	1,878	812	523	4,876	1,505	1,555	3,096
12 MONTHS ENDING												
June 1979.....	202,987	124,458	78,529	63,859	46,807	9,955	3,776	2,548	36,563	12,006	5,481	21,992
March 1979.....	202,081	122,104	79,977	65,547	45,753	9,898	3,773	2,502	36,256	11,465	5,455	21,432
December 1978.....	198,316	119,232	79,084	64,994	44,299	9,780	3,780	2,464	35,505	11,150	5,359	20,985
September 1978.....	196,951	116,073	80,878	67,294	42,698	9,673	3,763	2,431	34,309	10,927	5,263	20,593
June 1978.....	192,285	112,966	79,319	66,006	41,458	9,544	3,770	2,394	33,211	10,711	5,149	20,042
March 1978.....	186,935	108,843	78,092	65,185	40,219	9,467	3,724	2,359	31,435	10,146	5,040	19,360
December 1977.....	182,772	106,111	76,661	64,164	38,740	9,365	3,684	2,309	30,852	9,709	4,961	18,988
September 1977.....	177,934	103,433	74,501	62,252	37,618	9,237	3,642	2,284	30,120	9,388	4,869	18,524
June 1977.....	173,977	100,233	73,744	61,828	36,391	9,165	3,615	2,248	28,789	9,021	4,863	18,057
March 1977.....	169,657	97,541	72,116	60,545	35,281	9,089	3,596	2,229	28,076	8,518	4,705	17,618
December 1976.....	165,144	94,474	70,670	59,584	34,293	8,966	3,597	2,235	26,751	8,025	4,752	16,941
September 1976.....	159,558	91,658	67,900	57,257	33,298	8,857	3,600	2,207	25,505	7,716	4,668	16,450
June 1976.....	155,477	88,900	66,577	56,332	32,144	8,710	3,585	2,187	24,715	7,293	4,596	15,916
March 1976.....	150,940	85,498	65,442	55,164	31,126	8,546	3,549	2,176	23,593	7,031	4,412	15,243
December 1975.....	146,995	82,864	64,131	54,290	30,033	8,444	3,474	2,155	22,775	6,748	4,269	14,807
September 1975.....	143,415	81,265	62,150	52,440	29,431	8,395	3,430	2,125	22,188	6,723	4,224	14,459
June 1975.....	141,375	80,045	61,330	51,792	29,075	8,317	3,355	2,095	21,703	6,759	4,167	14,112
March 1975.....	138,611	78,413	60,198	50,860	28,673	8,277	3,339	2,084	20,891	6,418	4,155	13,914
December 1974.....	135,338	77,362	57,976	49,343	27,961	8,205	3,366	2,086	20,623	6,149	4,131	13,474
September 1974.....	133,083	75,875	57,208	49,219	27,156	8,232	3,348	2,054	20,151	5,964	4,095	12,864
June 1974.....	130,183	73,966	56,217	48,836	26,267	8,234	3,323	2,015	19,607	5,772	3,933	12,196
March 1974.....	127,778	72,754	55,024	48,179	25,315	8,294	3,305	1,980	19,574	5,630	3,975	11,527

Note: Because of rounding, detail may not add to total. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1976-77. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

¹Local government collections are included with "Individual income."

**Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1979
and Prior Periods**

(Dollar amounts in millions)

Area	Area popu- lation, 1977 ¹	Collections, 12 months ended June			Area	Area popu- lation, 1977 ¹	Collections, 12 months ended June		
		1979	1978	Percent change			1979	1978	Percent change
ALABAMA									
Jefferson County.....	652,700	84.5	77.1	10.0	IOWA				
Mobile County.....	347,100	30.1	28.0	7.5	Polk County.....	300,900	115.0	110.4	4.2
ARIZONA									
Maricopa County.....	1,243,200	373.3	371.5	0.5	KANSAS				
Pima County.....	453,900	159.5	159.7	-0.1	Sedgwick County.....	351,200	119.0	124.7	-4.6
ARKANSAS									
Pulaski County.....	319,600	49.7	48.7	2.1	KENTUCKY				
CALIFORNIA ²									
Alameda County.....	1,095,400	269.0	591.7	-54.5	Jefferson County.....	689,100	133.8	121.6	10.0
Contra Costa County.....	597,900	130.5	396.8	-67.1	LOUISIANA				
Fresno County.....	462,500	91.4	204.7	-55.4	East Baton Rouge Parish.....	316,300	34.6	33.5	3.3
Kern County.....	354,300	134.3	217.9	-38.4	Jefferson Parish.....	407,100	48.5	46.2	5.0
Los Angeles County.....	7,004,400	1,939.2	3,672.2	-47.2	Orleans Parish.....	562,000	54.6	48.0	13.8
Monterey County.....	271,500	68.7	121.5	-43.5	MARYLAND				
Orange County.....	1,755,600	372.1	862.5	-56.9	Anne Arundel County.....	348,800	64.8	62.0	4.5
Riverside County.....	543,000	151.4	235.6	-35.7	Baltimore city.....	830,500	212.4	222.9	-4.7
Sacramento County.....	702,800	131.4	272.4	-51.8	Baltimore County.....	645,700	162.1	156.3	3.7
San Bernardino County.....	712,500	182.3	314.9	-42.1	Montgomery County.....	577,400	266.0	253.2	5.1
San Diego County.....	1,623,400	362.2	627.6	-42.3	Prince Georges County.....	675,500	206.0	221.0	-6.8
San Francisco County.....	665,000	211.8	400.9	-47.2	MASSACHUSETTS				
San Joaquin County.....	301,800	73.3	142.8	-48.7	Bristol County.....	464,100	199.2	180.4	10.4
San Mateo County.....	581,200	185.3	317.1	-41.6	Essex County.....	625,200	340.5	330.3	3.1
Santa Barbara County.....	286,300	74.0	123.9	-40.3	Hampden County.....	460,100	184.6	194.0	-4.9
Santa Clara County.....	1,198,900	323.6	612.4	-47.2	Middlesex County.....	1,397,100	824.9	772.7	6.8
Ventura County.....	452,500	126.6	240.3	-47.3	Norfolk County.....	619,100	381.5	355.0	7.5
COLORADO									
Denver County.....	481,500	184.5	170.9	8.0	Plymouth County.....	383,700	213.3	200.8	6.2
El Paso County.....	279,700	72.8	66.7	9.1	Suffolk County.....	713,600	480.9	485.4	-0.9
Jefferson County.....	324,400	110.0	108.4	1.5	Worcester County.....	648,200	247.6	252.9	-2.1
CONNECTICUT									
Fairfield County.....	801,500	427.2	424.3	0.7	MICHIGAN				
Hartford County.....	819,700	389.6	376.0	3.6	Genesee County.....	445,800	166.4	150.9	10.3
New Haven County.....	763,000	323.0	311.2	3.8	Ingham County.....	268,800	104.6	95.3	9.8
DELAWARE									
New Castle County.....	401,200	80.3	70.5	13.9	Kent County.....	425,900	127.8	121.8	4.9
DISTRICT OF COLUMBIA									
Washington, D.C.....	702,000	191.1	173.5	10.1	Macomb County.....	670,600	324.7	288.5	12.5
FLORIDA									
Broward County.....	850,800	274.0	289.1	-5.2	Oakland County.....	967,100	482.4	452.8	6.5
Dade County.....	1,466,800	494.3	445.2	11.0	Washtenaw County.....	248,100	147.4	123.5	19.4
Duval County.....	564,600	108.6	106.8	1.7	Wayne County.....	2,477,900	924.8	878.7	5.2
Hillsborough County.....	581,300	131.0	122.3	7.1	MINNESOTA				
Orange County.....	409,700	109.2	102.4	6.6	Hennepin County.....	916,500	456.1	440.8	3.5
Palm Beach County.....	470,200	179.4	196.4	-8.7	Ramsey County.....	456,600	178.4	172.9	3.2
Pinellas County.....	649,400	132.2	115.7	14.3	MISSOURI				
Polk County.....	278,300	58.4	54.0	8.1	Jackson County.....	617,900	200.2	150.0	33.5
GEORGIA									
De Kalb County.....	453,800	120.5	123.0	-2.0	St. Louis city.....	516,700	84.6	85.2	-0.7
Fulton County.....	571,000	254.4	246.5	3.2	St. Louis County.....	984,700	317.2	311.0	2.0
HAWAII									
Honolulu County.....	718,400	135.0	120.6	11.9	NEBRASKA				
ILLINOIS									
Cook County.....	5,344,400	1,956.7	1,830.0	6.9	Douglas County.....	415,000	152.6	150.2	1.6
Du Page County.....	558,000	295.9	262.5	12.7	NEVADA				
Kane County.....	270,300	95.6	71.2	34.3	Clark County.....	343,400	119.6	86.3	38.6
Lake County.....	406,000	210.1	198.0	6.1	NEW JERSEY				
St. Clair County.....	284,000	49.1	46.7	5.1	Bergen County.....	870,100	472.5	447.9	5.5
Will County.....	298,900	123.7	112.8	9.7	Burlington County.....	352,400	136.2	112.6	21.0
INDIANA									
Allen County.....	286,700	76.0	74.0	2.7	Camden County.....	475,300	183.2	188.9	-3.0
Lake County.....	545,500	129.9	187.5	-30.7	Essex County.....	872,100	415.2	405.3	2.4
Marion County.....	775,300	310.3	232.4	33.5	Hudson County.....	572,900	228.1	242.6	-6.0
NEW MEXICO									
Bernalillo County.....	364,800	68.8	64.6	6.5	Mercer County.....	318,700	147.1	140.6	4.6
NEW YORK									
Albany County.....	286,300	104.9	109.8	-4.5	Middlesex County.....	592,700	288.5	286.5	0.7
Erie County.....	1,083,000	509.4	545.3	-6.6	Monmouth County.....	492,800	241.4	218.9	10.3

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1979 and Prior Periods—Continued
(Dollar amounts in millions)

Area	Area popu- lation, 1977 ¹	Collections, 12 months ended June			Area	Area popu- lation 1977 ¹	Collections, 12 months ended June		
		1979	1978	Percent change			1979	1978	Percent change
NEW YORK--Continued					RHODE ISLAND				
Monroe County.....	708,500	384.6	380.9	1.0	Providence County.....	568,300	197.9	196.9	0.5
Nassau County.....	1,396,600	1,128.8	1,086.1	3.9	SOUTH CAROLINA				
New York City.....	7,453,600	3,208.9	3,258.5	-1.5	Charleston County.....	260,200	51.0	47.6	7.1
Oneida County.....	264,700	92.9	95.4	-2.6	Greenville County.....	267,400	55.0	54.2	1.5
Onondaga County.....	475,300	167.4	183.3	³ -8.7	Richland County.....	250,800	53.1	50.2	5.8
Suffolk County.....	1,278,700	942.3	866.4	8.8	TENNESSEE				
Westchester County.....	878,100	684.3	655.4	4.4	Davidson County.....	454,900	100.6	95.7	5.1
NORTH CAROLINA					Hamilton County.....	262,600	62.3	61.0	2.1
Guilford County.....	302,900	72.9	66.4	9.8	Knox County.....	295,500	56.0	56.3	-0.5
Mecklenburg County.....	377,000	113.5	105.9	7.2	Shelby County.....	744,200	165.9	173.2	-4.2
Wake County.....	269,500	65.1	58.1	12.0	TEXAS				
OHIO					Bexar County.....	918,900	159.1	160.2	-0.7
Cuyahoga County.....	1,578,500	556.8	540.6	3.0	Dallas County.....	1,423,600	516.1	487.0	6.0
Franklin County.....	859,500	282.8	200.0	³ 41.4	El Paso County.....	425,200	76.9	74.3	3.5
Hamilton County.....	879,700	228.5	266.6	³ -14.3	Harris County.....	2,044,400	851.7	729.0	16.8
Lorain County.....	266,400	98.4	74.1	32.8	Tarrant County.....	753,400	186.0	168.2	10.6
Lucas County.....	479,700	140.7	128.0	9.9	Travis County.....	375,400	110.0	94.0	17.0
Mahoning County.....	289,600	61.4	56.9	7.9	UTAH				
Montgomery County.....	582,700	177.2	161.0	10.1	Salt Lake County.....	524,700	152.2	124.3	22.4
Stark County.....	377,200	80.4	82.2	-2.2	VIRGINIA				
Summit County.....	535,000	138.6	153.1	-9.5	Fairfax County.....	525,500	245.9	186.8	³ 31.6
OKLAHOMA					Norfolk city.....	276,000	46.0	42.9	7.2
Oklahoma County.....	543,800	102.9	97.2	5.9	WASHINGTON				
Tulsa County.....	422,800	109.8	96.2	14.1	King County.....	1,153,000	373.7	354.4	5.4
OREGON					Pierce County.....	420,500	111.8	106.7	4.8
Multnomah County.....	549,900	250.2	238.5	4.9	Snohomish County.....	268,600	73.5	65.0	13.1
PENNSYLVANIA					Spokane County.....	310,700	73.2	65.4	11.9
Allegheny County.....	1,501,400	442.3	357.1	23.9	WISCONSIN				
Berks County.....	305,900	61.9	62.4	-0.8	Dane County.....	306,900	120.0	107.6	11.5
Bucks County.....	468,600	150.2	144.0	4.3	Milwaukee County.....	1,005,100	396.6	417.9	-5.1
Chester County.....	296,800	66.3	74.6	-11.1	Waukesha County.....	260,000	103.3	100.7	2.6
Delaware County.....	586,400	165.1	161.0	2.5					
Erie County.....	275,000	87.9	97.5	-9.9					
Lancaster County.....	345,200	45.9	47.8	-4.0					
Lehigh County.....	265,300	76.8	70.4	9.1					
Luzerne County.....	343,900	47.8	40.7	17.4					
Montgomery County.....	633,200	249.6	224.4	11.2					
Philadelphia County.....	1,817,100	350.3	343.2	2.1					
Westmoreland County.....	381,400	77.1	68.3	12.9					
York County.....	288,800	53.9	54.0	-0.2					

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources of Data and Limitations."

¹Population data are estimates from the Bureau of the Census, Current Population Reports.

²California data reflect effects of tax restrictions imposed effective July 1978.

³Reflects change in collection cycle.

Table 3. Collections of Selected State Taxes, Second Quarter of 1979 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	2d quarter 1979 (thousand dollars)	12-month periods			2d quarter 1979 (thousand dollars)	12-month periods		
		Year ended June 1979 (thousand dollars)	Percent change from--			Year ended June 1979 (thousand dollars)	Percent change from--	
			Year ended March 1979	Year ended June 1978			Year ended March 1979	Year ended June 1978
United states, total ²	35,333,547	124,458,280	1.9	10.3	10,192,901	39,435,145	2.3	12.8
Alabama.....	395,512	1,721,292	2.3	11.6	141,880	539,143	3.1	11.1
Alaska.....	359,245	823,879	11.9	49.0	(X)	(X)	(X)	(X)
Arizona.....	482,268	1,512,449	3.9	15.9	191,295	704,212	5.3	21.8
Arkansas.....	274,991	988,243	0.9	7.7	90,404	346,448	1.2	9.7
California.....	4,419,908	16,351,847	-0.4	9.1	1,380,551	5,659,330	2.5	13.5
Colorado.....	398,106	1,421,334	5.6	16.4	133,983	508,488	4.1	19.1
Connecticut.....	566,261	1,707,345	3.7	10.2	190,070	736,118	3.0	14.1
Delaware.....	148,930	489,063	2.4	10.9	(X)	(X)	(X)	(X)
Florida.....	1,242,501	4,306,202	2.4	14.0	531,123	1,946,982	3.7	18.4
Georgia.....	730,320	2,451,035	2.8	11.9	239,346	896,695	2.6	12.4
Hawaii.....	256,832	875,878	4.7	16.0	118,680	430,501	4.0	17.2
Idaho.....	137,780	465,199	3.4	12.2	32,835	129,907	1.6	9.3
Illinois.....	1,697,156	6,323,493	2.0	9.7	542,089	2,195,454	1.4	9.2
Indiana.....	698,433	2,630,433	0.7	7.2	319,128	1,310,429	1.5	16.9
Iowa.....	368,722	1,576,087	-0.8	12.3	92,514	405,656	-0.5	7.6
Kansas.....	328,732	1,188,618	2.0	13.0	98,324	399,103	2.9	14.3
Kentucky.....	538,853	2,071,747	1.2	12.7	152,169	599,295	1.9	12.8
Louisiana.....	624,746	2,193,805	1.2	11.6	175,680	676,620	4.4	19.7
Maine.....	152,937	554,414	-0.2	5.1	48,614	197,824	1.4	6.4
Maryland.....	962,074	2,658,782	3.6	10.6	241,652	699,141	3.8	11.3
Massachusetts.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Michigan.....	1,580,306	5,946,706	5.1	13.6	436,157	1,697,310	5.1	13.9
Minnesota.....	829,878	3,129,492	3.8	13.6	157,652	608,135	3.4	13.1
Mississippi.....	330,535	1,185,825	2.2	10.0	158,937	600,524	3.2	11.3
Missouri.....	602,506	1,988,697	2.7	11.4	200,764	782,879	2.1	11.7
Montana.....	137,364	395,654	3.6	17.4	(X)	(X)	(X)	(X)
Nebraska.....	220,451	742,378	4.1	9.4	57,554	252,550	2.7	5.0
Nevada.....	124,611	453,378	3.6	17.0	45,533	169,089	4.2	18.1
New Hampshire.....	81,159	264,015	2.5	10.4	(X)	(X)	(X)	(X)
New Jersey.....	1,279,535	3,717,648	3.7	9.6	296,436	1,097,686	2.0	8.6
New Mexico.....	221,427	846,943	3.5	11.2	95,272	369,824	2.6	12.9
New York.....	2,535,387	11,654,984	-	2.6	546,538	2,623,226	1.3	7.8
North Carolina.....	733,904	2,909,356	2.8	11.6	170,372	648,303	2.5	11.7
North Dakota.....	108,786	335,106	0.1	8.5	22,980	108,992	2.6	11.8
Ohio.....	1,350,677	4,602,509	4.7	11.4	363,014	1,427,025	15.0	10.0
Oklahoma.....	439,214	1,531,416	3.8	16.8	70,489	278,278	2.8	15.2
Oregon.....	476,794	1,328,273	4.5	14.8	(X)	(X)	(X)	(X)
Pennsylvania.....	2,823,739	6,779,501	2.0	8.2	584,537	1,895,499	2.1	8.1
Rhode Island.....	181,198	541,648	6.0	18.0	42,798	159,382	2.6	12.9
South Carolina.....	393,508	1,512,951	3.2	10.8	137,084	525,835	2.4	11.5
South Dakota.....	54,719	254,005	-0.8	13.6	29,079	130,536	0.9	14.6
Tennessee.....	499,940	1,844,863	1.8	9.1	242,573	942,552	2.1	12.9
Texas.....	1,680,569	5,617,212	0.4	6.3	521,419	2,163,242	1.8	11.6
Utah.....	201,181	694,444	3.1	14.8	69,102	290,543	2.7	12.0
Vermont.....	81,253	268,050	7.3	14.8	9,041	38,250	3.3	16.7
Virginia.....	780,727	2,559,777	2.6	9.5	127,282	535,088	0.4	9.4
Washington.....	895,288	2,709,533	-1.3	11.1	490,969	1,523,644	-4.8	10.0
West Virginia.....	311,860	1,148,309	5.1	20.0	146,923	562,477	5.0	18.6
Wisconsin.....	834,690	3,251,528	-1.1	8.9	208,305	747,486	2.2	10.1
Wyoming.....	61,073	355,236	1.5	22.7	36,754	142,526	3.8	21.7
EXHIBIT: District of Columbia.....	206,851	826,946	1.5	8.8	43,058	164,380	1.9	8.8

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Second Quarter of 1979 and Prior Periods—Continued

State	Motor fuel sales				Tobacco product sales			
	2d quarter 1979 (thousand dollars)	12-month periods			2d quarter 1979 (thousand dollars)	12-month periods		
		Year ended June 1979 (thousand dollars)	Percent change from--			Year ended June 1979 (thousand dollars)	Percent change from--	
			Year ended March 1979	Year ended June 1978			Year ended March 1979	Year ended June 1978
United States, total ²	2,456,257	9,877,653	0.6	4.1	960,850	3,644,104	-	-0.2
Alabama.....	43,817	178,038	-0.5	3.5	12,912	51,433	-0.4	0.9
Alaska.....	4,459	22,239	0.3	-4.5	1,084	4,403	-2.3	-4.9
Arizona.....	33,152	127,584	1.4	6.3	9,839	37,758	0.4	2.1
Arkansas.....	31,644	128,564	-0.8	1.9	12,832	48,971	0.2	1.9
California.....	214,012	897,699	0.6	5.4	76,186	262,004	1.2	-6.8
Colorado.....	27,947	114,782	2.3	6.8	8,688	33,946	-8.7	-30.7
Connecticut.....	40,075	164,740	-0.4	2.0	18,991	75,163	-0.2	-1.2
Delaware.....	8,885	32,250	-5.5	-10.1	3,207	11,997	-2.0	-3.2
Florida.....	112,503	430,154	0.4	5.8	65,466	239,878	1.3	3.2
Georgia.....	67,663	265,853	-	3.2	25,716	77,796	0.5	0.8
Hawaii.....	8,871	35,528	0.6	5.0	3,153	11,856	1.4	8.0
Idaho.....	13,843	57,137	4.6	21.6	2,024	7,944	-1.1	-2.0
Illinois.....	101,720	424,416	-0.4	2.0	45,600	179,827	-0.4	-1.1
Indiana.....	63,267	223,078	³ -2.3	³ -16.2	20,321	84,118	-0.4	5.3
Iowa.....	38,526	162,098	3.0	19.0	11,891	46,250	-0.9	-1.6
Kansas.....	33,890	128,163	0.6	3.4	8,304	32,065	0.3	-0.3
Kentucky.....	49,405	198,907	-1.1	4.3	5,859	21,274	-3.0	-3.2
Louisiana.....	49,048	193,277	0.2	5.3	14,939	58,539	-1.5	-0.8
Maine.....	13,077	57,310	-0.6	1.6	5,979	23,567	-1.5	-3.2
Maryland.....	49,178	199,520	1.1	2.4	15,759	52,741	-0.7	-1.3
Massachusetts.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Michigan.....	133,509	491,470	5.0	12.6	35,086	140,509	0.1	-0.5
Minnesota.....	57,266	216,553	2.3	5.3	21,425	85,610	-0.2	1.1
Mississippi.....	49,167	125,910	-0.1	-0.9	8,449	32,300	1.2	4.8
Missouri.....	50,053	222,298	0.9	5.8	15,234	60,319	-0.5	0.3
Montana.....	8,486	46,527	-4.4	-	2,676	11,180	-0.4	-1.9
Nebraska.....	23,947	101,479	-1.0	3.3	5,715	22,350	-0.5	-0.6
Nevada.....	8,128	34,677	-	9.5	2,836	12,530	-0.7	11.0
New Hampshire.....	12,418	46,843	1.1	9.1	6,480	26,151	-1.2	-1.4
New Jersey.....	78,669	304,371	-0.6	1.4	45,144	170,274	0.8	0.8
New Mexico.....	17,731	72,507	1.2	4.2	3,532	14,102	-0.2	0.4
New York.....	103,550	485,925	-3.9	-2.0	86,195	328,731	0.2	-1.7
North Carolina.....	76,090	313,864	-0.8	3.5	4,796	18,826	-1.2	-3.0
North Dakota.....	7,907	35,075	-1.1	4.8	2,268	8,815	-0.2	1.4
Ohio.....	100,378	422,166	1.4	5.0	50,587	203,562	-0.5	0.4
Oklahoma.....	33,703	138,155	2.0	8.7	14,925	55,320	-	1.4
Oregon.....	24,046	99,801	-	3.7	8,283	30,606	-6.1	-5.8
Pennsylvania.....	125,025	525,564	0.1	2.1	63,128	250,524	-0.5	-0.2
Rhode Island.....	10,817	42,603	0.7	2.8	5,484	24,329	0.6	1.0
South Carolina.....	43,688	170,988	0.4	4.8	7,188	27,545	-0.4	-1.2
South Dakota.....	8,256	39,231	2.3	5.7	2,466	9,306	0.9	0.4
Tennessee.....	60,281	228,226	⁴ 4.1	⁴ 13.6	18,733	72,029	0.1	2.3
Texas.....	102,571	472,759	-3.2	0.2	77,615	303,547	-0.5	1.8
Utah.....	16,839	74,109	3.1	26.1	2,278	8,200	2.4	2.7
Vermont.....	6,553	24,757	3.2	5.5	2,305	9,397	0.1	-
Virginia.....	68,172	293,452	0.4	6.2	4,650	17,542	0.5	-2.2
Washington.....	69,764	248,852	4.8	7.0	17,197	65,083	3.0	8.7
West Virginia.....	28,720	109,815	7.8	30.2	9,342	37,101	3.9	28.0
Wisconsin.....	43,739	183,705	-0.1	4.0	21,887	85,778	-0.5	0.9
Wyoming.....	9,048	39,641	2.0	32.1	1,396	5,173	1.5	6.1
EXHIBIT: District of Columbia.....	5,337	21,439	-0.7	-2.1	2,860	11,314	-0.7	-

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, Second Quarter of 1979 and Prior Periods—Continued

State	Alcoholic beverage sales				Individual income			
	2d quarter 1979 (thousand dollars)	12-month periods			2d quarter 1979 (thousand dollars)	12-month periods		
		Year ended June 1979 (thousand dollars)	Percent change from--			Year ended June 1979 (thousand dollars)	Percent change from--	
			Year ended March 1979	Year ended June 1978			Year ended March 1979	Year ended June 1978
United States, total ²	639,976	2,404,915	1.6	5.1	9,010,468	32,616,532	1.0	10.9
Alabama.....	20,025	81,008	0.1	8.3	85,786	356,308	4.0	17.4
Alaska.....	1,539	7,377	-1.2	-2.7	15,855	116,049	-8.1	-21.0
Arizona.....	5,594	21,055	2.3	9.9	108,427	270,284	6.5	21.2
Arkansas.....	4,855	20,484	-3.4	2.9	70,353	228,582	2.1	12.7
California.....	35,003	140,076	0.2	6.0	1,226,683	4,758,046	-7.1	2.7
Colorado.....	6,501	24,502	9.5	11.9	116,751	449,021	8.2	18.1
Connecticut.....	6,178	25,423	0.3	0.5	54,271	83,487	6.3	10.4
Delaware.....	1,137	4,586	0.1	1.0	59,680	215,848	1.7	14.7
Florida.....	73,210	268,851	1.8	9.5	(X)	(X)	(X)	(X)
Georgia.....	21,840	90,307	0.6	2.1	225,369	729,406	5.9	20.7
Hawaii.....	5,507	20,434	1.3	13.2	72,173	264,557	5.1	16.4
Idaho.....	1,975	7,452	1.7	4.7	44,340	143,381	-0.2	3.9
Illinois.....	19,185	76,961	10.0	0.8	507,709	1,743,077	2.1	9.4
Indiana.....	9,375	33,435	1.9	4.9	152,163	593,573	0.4	10.3
Iowa.....	4,779	16,474	4.3	5.0	121,584	559,023	-1.6	14.0
Kansas.....	5,833	23,768	1.5	2.7	87,513	297,813	0.7	23.4
Kentucky.....	3,765	15,855	1.0	4.9	114,078	457,342	2.3	17.3
Louisiana.....	12,785	50,157	0.8	5.5	82,410	240,716	4.6	25.2
Maine.....	6,680	25,736	0.6	1.0	33,952	112,512	-4.0	9.0
Maryland.....	7,259	28,980	1.4	3.2	362,866	1,005,332	3.8	13.6
Massachusetts.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Michigan.....	25,374	87,559	3.9	7.4	427,659	1,893,784	2.9	14.9
Minnesota.....	13,320	53,608	0.2	2.4	280,048	1,256,000	3.1	16.9
Mississippi.....	8,323	29,825	3.7	29.0	72,883	193,690	5.5	22.2
Missouri.....	6,119	25,013	-0.2	2.6	160,049	534,996	6.9	22.0
Montana.....	3,612	13,725	1.3	27.2	47,789	140,585	2.8	13.7
Nebraska.....	3,220	11,957	0.5	2.5	67,429	208,557	9.1	20.2
Nevada.....	3,040	11,072	-0.1	-0.6	(X)	(X)	(X)	(X)
New Hampshire.....	1,093	4,491	0.6	6.4	8,198	9,208	1.8	1.3
New Jersey.....	8,441	54,433	-10.2	-0.9	240,258	868,146	2.2	11.5
New Mexico.....	1,959	7,591	0.6	-1.2	20,066	68,550	46.5	49.0
New York.....	35,997	149,590	-0.1	-0.8	1,350,686	5,073,376	0.4	3.9
North Carolina.....	25,137	98,083	1.4	6.3	256,858	996,226	4.6	17.4
North Dakota.....	1,594	6,442	0.1	3.9	31,569	60,209	-12.7	-13.1
Ohio.....	19,495	74,776	1.4	4.3	267,981	868,062	5.0	11.9
Oklahoma.....	8,920	37,486	0.9	2.8	99,826	334,131	2.0	24.0
Oregon.....	2,591	9,634	1.9	19.1	260,703	806,928	3.9	17.6
Pennsylvania.....	33,224	117,196	1.5	6.3	491,192	1,552,158	4.5	16.9
Rhode Island.....	1,967	7,564	1.0	-1.0	52,321	154,493	10.2	37.4
South Carolina.....	21,772	83,012	0.7	5.0	79,008	415,713	0.2	18.3
South Dakota.....	1,975	7,935	1.6	6.3	(X)	(X)	(X)	(X)
Tennessee.....	12,365	47,674	1.4	6.5	20,022	26,031	6.5	4.7
Texas.....	48,572	185,552	4.5	16.1	(X)	(X)	(X)	(X)
Utah.....	1,358	5,586	-	10.8	68,852	225,956	2.8	19.6
Vermont.....	2,890	13,808	-0.1	12.6	27,287	83,360	18.6	25.4
Virginia.....	36,967	73,317	² 21.7	² 6.9	278,087	966,602	4.8	10.2
Washington.....	25,458	78,106	1.8	4.8	(X)	(X)	(X)	(X)
West Virginia.....	1,910	6,005	9.4	7.8	68,771	217,332	5.8	18.8
Wisconsin.....	9,157	39,061	-2.7	-7.6	337,953	1,447,734	-1.6	10.8
Wyoming.....	-	769	² -41.6	² -45.1	(X)	(X)	(X)	(X)
EXHIBIT: District of Columbia.....	2,083	8,108	-3.3	-20.1	53,258	228,261	4.8	13.9

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Second Quarter of 1979 and Prior Periods—Continued

State	Corporation net income				Motor vehicle and operators' licenses			
	2d quarter 1979 (thousand dollars)	12-month periods			2d quarter 1979 (thousand dollars)	12-month periods		
		Year ended June 1979 (thousand dollars)	Percent change from--			Year ended June 1979 (thousand dollars)	Percent change from--	
			Year ended March 1979	Year ended June 1978			Year ended March 1979	Year ended June 1978
United States, total ²	4,378,218	12,004,977	4.7	12.1	1,449,814	5,121,870	0.3	6.3
Alabama.....	28,462	96,479	8.6	19.3	3,245	44,487	-	3.5
Alaska.....	80,149	256,986	35.4	607.6	4,456	6,908	51.7	17.6
Arizona.....	34,460	89,351	8.6	40.0	12,366	59,175	1.7	8.6
Arkansas.....	35,674	83,608	-0.5	5.0	9,660	50,678	-1.7	5.0
California.....	800,316	2,374,443	4.7	11.4	108,060	406,847	1.8	7.5
Colorado.....	54,291	116,997	12.8	33.3	11,854	47,604	-6.8	3.0
Connecticut.....	88,092	231,139	8.9	15.8	30,323	81,902	-1.3	1.2
Delaware.....	34,379	50,657	28.6	19.6	6,638	23,580	1.0	14.1
Florida.....	128,659	314,408	9.2	22.7	69,955	244,643	0.4	4.6
Georgia.....	100,987	233,332	2.5	11.0	22,118	51,883	-2.0	-3.2
Hawaii.....	17,625	39,876	17.1	37.5	3,622	7,723	5.3	7.1
Idaho.....	23,836	39,248	13.7	17.8	12,003	38,251	12.0	25.4
Illinois.....	178,786	489,178	11.7	30.1	62,757	362,520	-1.6	1.5
Indiana.....	48,810	151,272	³ -2.3	³ -21.2	34,582	97,148	7.3	8.6
Iowa.....	51,121	130,074	³ -11.0	³ 19.4	21,170	135,048	-1.0	5.5
Kansas.....	66,104	141,116	6.1	9.8	13,669	70,751	-0.4	4.8
Kentucky.....	67,295	162,313	4.0	17.1	24,523	51,043	-3.4	3.8
Louisiana.....	92,142	214,083	-3.9	14.5	18,796	53,082	-8.2	4.7
Maine.....	14,691	41,240	7.8	20.2	6,760	25,586	-1.4	-1.0
Maryland.....	67,582	147,993	7.1	16.7	37,291	89,853	2.2	3.9
Massachusetts.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Michigan.....	306,209	978,884	4.3	6.6	60,276	259,445	1.6	30.6
Minnesota.....	109,392	356,736	7.9	21.8	34,571	128,238	2.6	6.4
Mississippi.....	8,330	56,392	-2.9	4.2	4,440	26,797	-4.2	16.8
Missouri.....	52,655	109,640	-7.1	-2.1	26,169	113,209	0.1	3.9
Montana.....	21,463	33,574	11.8	14.9	6,589	18,474	-6.8	-2.6
Nebraska.....	17,453	49,984	4.1	6.2	7,873	39,907	1.6	6.6
Nevada.....	(X)	(X)	(X)	(X)	5,051	22,773	4.1	11.0
New Hampshire.....	16,240	64,019	4.6	22.1	9,028	23,237	-0.6	-1.2
New Jersey.....	273,503	425,568	9.8	8.0	64,100	247,942	1.4	5.2
New Mexico.....	5,928	40,515	0.8	7.7	5,716	32,711	0.1	-9.2
New York.....	142,319	1,220,408	-0.2	-8.0	⁵ 76,500	325,451	0.5	5.0
North Carolina.....	55,758	254,673	5.3	10.6	17,453	130,930	0.2	6.0
North Dakota.....	11,425	29,119	13.9	39.2	8,671	25,637	-0.2	3.1
Ohio.....	238,232	495,195	8.8	8.7	142,717	284,837	23.3	39.8
Oklahoma.....	36,238	94,502	9.7	20.2	46,572	130,953	22.6	9.1
Oregon.....	106,092	153,332	18.7	22.2	24,002	105,229	-3.4	8.9
Pennsylvania.....	548,760	853,716	-1.5	8.5	86,486	332,868	0.7	1.2
Rhode Island.....	20,314	56,013	7.8	29.0	7,564	20,824	3.5	3.9
South Carolina.....	33,476	140,184	4.5	14.0	20,530	35,001	4.3	-5.8
South Dakota.....	1,432	2,633	7.0	-11.3	4,181	25,483	³ -16.6	³ 42.1
Tennessee.....	54,488	186,088	2.1	8.9	43,938	102,040	-1.8	6.2
Texas.....	(X)	(X)	(X)	(X)	105,447	250,419	³ -22.6	³ -16.7
Utah.....	20,839	34,252	7.7	16.3	4,248	18,330	2.1	0.5
Vermont.....	8,520	23,879	8.0	27.7	9,613	20,792	4.4	2.3
Virginia.....	79,544	196,220	1.4	19.1	33,426	111,195	2.6	7.4
Washington.....	(X)	(X)	(X)	(X)	16,850	86,214	-4.4	2.1
West Virginia.....	6,821	25,591	9.3	21.8	16,624	51,465	2.9	30.1
Wisconsin.....	74,326	327,091	2.7	14.8	24,445	103,589	-1.1	-0.4
Wyoming.....	(X)	(X)	(X)	(X)	7,486	32,725	-4.5	-0.3
EXHIBIT: District of Columbia.....	31,893	70,127	7.2	8.5	4,875	18,361	-8.0	-0.7

- Represents zero or rounds to zero.

NA Not available; however, estimates for Massachusetts based on collections in prior periods have been included in national totals.

X Not applicable.

¹Includes amounts not separately detailed.²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 1.³Reflects change in collection cycle.⁴Due to recodification, motor fuel taxes now include some gross receipts taxes previously included elsewhere.⁵Estimate; actual figures are unavailable.

APPENDIX

Factors Affecting Trends in State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 3 of this report.

ALASKA

Individual income tax. New tax credits enacted, effective January 1, 1978, which will increase annually for 3 year period.

Corporation net income. A new method of computing oil and gas corporate income was applicable January 1, 1978.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1979.

CALIFORNIA

Individual income tax. Effective January 1, 1978, refunds exclude major tax relief programs. Also, tax brackets were indexed and tax credits increased applicable January 1, 1978.

COLORADO

Tobacco product sales tax. Rate was temporarily increased from July 1, 1977 to June 30, 1978.

DELAWARE

Motor fuel sales tax. Rate was temporarily increased from 9 to 11 cents per gallon from July 1, 1977 to August 31, 1978.

DISTRICT OF COLUMBIA

Alcoholic beverage sales tax. Rate decreases became effective April 18, 1978.

Motor vehicle and operators' license tax. Registration fees increased generally effective October 1, 1976 and decreased, for passenger vehicles only, applicable October 1, 1977.

HAWAII

Motor vehicle and operators' license tax. State registration fee and gross weight tax were levied effective January 1, 1978. These taxes are in addition to vehicle registration and driver licensing activities conducted by county governments.

IOWA

Motor fuel sales tax. Tax rate increased from 7 to 8.5 cents per gallon effective July 1, 1978.

KANSAS

Individual income tax. Tax rates revised applicable to tax years beginning January 1, 1977.

LOUISIANA

Individual income tax. Tax tables adjusted effecting increases in tax applicable to tax years beginning January 1, 1977.

Corporation net income tax. Tax rates changed from flat rate of 4 percent to graduated rates ranging from 4 to 8 percent applicable to tax years beginning January 1, 1977.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Individual income tax. Tax rates were increased applicable to tax years beginning January 1, 1977 and lowered for middle income taxpayers effective July 1, 1978.

Corporation net income tax. Tax rate decreased slightly applicable January 1, 1978.

MASSACHUSETTS

General sales and gross receipts tax. Separate meals excise tax was repealed and brought under general sales tax with reduced rate which will eventually equal general sales tax rate, applicable January 1, 1978.

MICHIGAN

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective January 1, 1979.

Alcoholic beverage sales tax. Liquor rate increases became effective August 1, 1978.

Motor vehicle and operators' license tax. Registration fees increased effective June 30, 1978.

NEBRASKA

General sales and gross receipts tax. Tax rate decreased from 3.5 to 3.0 percent effective January 1, 1978.

Motor fuel sales tax. Tax rate increased from 9.5 to 10.5 cents per gallon effective June 1, 1979.

Individual income tax. Tax rate is a percentage of adjusted Federal income tax liability. Recent rate changes and applicable dates were: From 17 to 18 percent applicable January 1, 1977; to 16 percent applicable January 1, 1978; and to 18 percent applicable January 1, 1979.

Corporation net income tax. Tax rate increased applicable January 1, 1977, decreased applicable January 1, 1978 and increased again applicable January 1, 1979.

NEW HAMPSHIRE

Individual income tax. Rate for tax on interest and dividends increased from 4.25 to 5.0 percent applicable January 1, 1977.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective April 1, 1978.

NEW MEXICO

General sales and gross receipts tax. Tax rate reduced from 4.0 to 3.75 percent effective July 1, 1978.

Individual income tax. Temporary tax credit program, applicable to tax years ending in 1976 and 1977, substantially reduced tax collections. Tax rates were reduced applicable January 1, 1978.

NEW YORK

Corporation net income tax. A 20 percent tax surcharge was imposed for calendar years 1975 through 1977.

NORTH DAKOTA

Individual income tax. Tax rate decreased applicable January 1, 1978.

Corporation net income tax. Tax rate increased applicable January 1, 1978.

OHIO

Individual income tax. Collection of withheld taxes accelerated effective November 23, 1977.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective October 28, 1977.

OREGON

Alcoholic beverage sales tax. Rate increases became effective October 4, 1977.

Corporation net income tax. Tax rates were increased from 6.6 percent to 7.0 percent applicable January 1, 1977, and to 7.5 percent applicable January 1, 1978.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

APPENDIX—Continued

PENNSYLVANIA

Individual income tax. Tax rate increased from 2.0 to 2.2 percent applicable January 1, 1978.

Corporation net income tax. Tax rate increased from 9.5 to 10.5 percent applicable January 1, 1977.

RHODE ISLAND

Individual income tax. Tax rate increased from 17 to 19 percent of Federal tax liability applicable January 1, 1978.

SOUTH CAROLINA

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1979.

SOUTH DAKOTA

General sales and gross receipt tax. Tax rate on tangible personal property increased from 4 to 5 percent effective January 1, 1978.

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective May 1, 1979.

Alcoholic beverage sales tax. Rate increase became effective July 1, 1978.

UTAH

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon effective July 1, 1978.

VERMONT

Individual income tax. Tax rate reduced from 27.25 to 25 percent of Federal tax liability applicable January 1, 1977 and to 23 percent applicable January 1, 1979.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective September 1, 1977.

WASHINGTON

General sales and gross receipts tax. Food products exempted from tax base effective July 1, 1978.

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective July 1, 1977.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1977.

WEST VIRGINIA

Motor fuel sales tax. Tax rate increased from 8.5 to 10.5 cents per gallon effective June 1, 1978.

Tobacco product sales tax. Rate increases became effective June 1, 1978.

NEW YORK

Corporation net income tax. A 20 percent tax surcharge was imposed for calendar year 1975 through 1977.

NORTH DAKOTA

Tobacco product sales tax. Rate increases became effective July 1, 1979.

Individual income tax. Tax rate decreased applicable January 1, 1978.

Corporation net income tax. Tax rate increased applicable January 1, 1978.

OHIO

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective October 28, 1977.

OKLAHOMA

Tobacco product sales tax. Rate increases became effective July 1, 1979.

OREGON

Individual income tax. A credit equal to 9 percent of tax liability was made applicable to income earned in 1978 calendar year.

Corporation net income tax. Tax rates were increased from 7.0 percent to 7.5 percent applicable January 1, 1978.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

PENNSYLVANIA

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective July 4, 1979.

Corporation net income tax. Tax rate increased from 9.5 to 10.5 percent applicable January 1, 1977.

RHODE ISLAND

Individual income tax. Tax rate increased from 17 to 19 percent of Federal tax liability applicable January 1, 1978.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 9 to 10 cents per gallon effective September 1, 1979.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1979.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective May 1, 1979.

Tobacco product sales tax. Rate increases became effective July 1, 1979.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1978.

UTAH

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon effective July 1, 1978.

Tobacco product sales tax. Rate increases became effective July 1, 1979.

VERMONT

Individual income tax. Tax rate reduced from 25 to 23 percent of Federal tax liability applicable January 1, 1979.

WASHINGTON

General sales and gross receipts tax. General sales tax rate reduced from 4.6 to 4.5 percent and 6 percent surcharge on gross receipts tax eliminated effective July 1, 1979.

Motor fuel sales tax. Tax rate increased from 11 to 12 cents per gallon effective July 1, 1979.

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WEST VIRGINIA

General sales and gross receipts tax. Food products exemption to be phased in over 2 year period, with the rate dropping from 3 to 2 percent on July 1, 1979, to 1 percent on July 1, 1980 and zero on July 1, 1981.

Motor fuel sales tax. Tax rate increased from 8.5 to 10.5 cents per gallon effective June 1, 1978.

Tobacco product sales tax. Rate increases became effective June 1, 1978.

WISCONSIN

Individual income tax. Numerous changes were applicable to 1979 tax year including tax bracket and rate adjustments, and increases in credits and deductions. In addition, there was a moratorium on withheld taxes in effect for the months of May and June 1979.

